PAYROLL ANALYSIS CHECKLIST

When looking at a payroll report you must consider many aspects:

1. First, you must run a Accounting Code Summary by BOC report (ACSB) for the month in question. This will give you the month to date and year to date activity for a given program code and indicated month.

2. Second, run a Detail Transaction Report (DTR) for that same month. This will show you the payroll transactions that did not process in the Payroll Accounting System (PACS).

3. Third, run a Payroll Report by Pay Period Report (PRPP) for the pay periods you know that should be charged for that month. This will show you the PACS transactions. You must run the report by pay periods and ignore the month.
• Take into consideration the months where the pay period was accrued in one month and not paid until the next but shows up in the prior months ACSB. (Check out M-Cycle below for more information on this topic.) If the "M" Cycle pay periods are in the ACSB you must pull them into your payroll report.

4. Now verify payroll to make sure it matches your ACSB. You must total your 1100's and 1200's in the DTR plus the amounts from your Payroll report (PRSB). They should match unless a corrected TA occurred which may have been in the Payroll report but really hit the accounting system in the following month or a prior month.

> **In Summary:** you can use this verification method to account for one month or any amount of months.
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> A) **Add** DTR 1100's and 1200's for a month
> B) **Plus** the pay periods accrued in the month (double check that you are pulling all Pay Periods that could have hit.)
> C) **Minus** any pay period adjustments that really hit in a prior or future month.
> D) **Equals** your total for a that month.
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> **Hint:** Sometimes the best way to check is to add up all your numbers and see what the difference is between ACSB and the DTR plus the payroll report if it is the same as the T&A adjustments you will know they hit in a different month.

5. **Spot Awards**

Another aspect of the Payroll system is the convenience check for spot awards. This is not an option for spot awards in FY 2002.

First, the check is issued from a PCMS card, the card holder obligates/reconciles to object class 1406. It appears on the detail report because this is through the PCMS system and not the PACS system.

Second, the person issuing the award, sends a copy to Minneapolis, Personnel for processing. They process, which determines the benefits and taxes. This appears on the payroll reports. It also creates a credit to object class 1406 and debits 1152/3 for the total amount. The OOPS is that the Payroll reports do not show object class 1406. Therefore, we can not see the reversal on any reports, just the summary.

APHIS probably doesn't need to change the report since the spot award processing has been changed beginning September 29, 2001.

6. **M-Cycle Payroll**

An "M Cycle" is when a pay period runs in one accounting period (or month) and pays in the next month. These cycles occur infrequently during the year. In FY 2001, pay period 5, 16, and 18 were M Cycles. In FY 2002, pay periods 5 and 16 are M Cycles

Pay period 5 payroll ran March 31. Expended Authority-unpaid posted to the journal for March. (That is general ledger account 4901, for those who care). Payroll for pay period 5 was paid in April. So, expended authority-unpaid was reversed and expended authority-paid (G/L account 4902) posted to the journal in April. The Expended Authority-Paid transaction (PY in FFIS lingo) is the transaction associated with the detail posting to the warehouse.

In this example ACSB summary shows up on your YTD report in March and showed up on your detailed report (DTR) in April.

To complicate matters, FY 2001 pay period 18 ran in one accounting period, in one Fiscal year (2001) (it ran September 29, 2001), but paid in the next accounting period, which happens to be in the next fiscal year FY 2002!